



November 13, 2024

To,

BSE Limited, 20 th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. (Scrip Code: 539528; Scrip Id: AAYUSH)	Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4 th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 (Symbol – AAYUSH, Series – EQ)
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Dear Sir/Madam,

Reference: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (“Listing Regulations”).

Subject: Outcome of the Board Meeting held on Wednesday, November 13, 2024.

Meeting Commencement Time: 08.00 A. M.

Meeting Conclusion Time: 09.30 A. M.

We hereby inform that the meeting of Board of Directors of the company was held today i.e. **Wednesday, November 13, 2024** at the Registered office of the company. The board has considered and approved the following business transactions in the meeting:

- The Unaudited Standalone Financial Results of the Company for the quarter and half year ended as on September 30, 2024 along with the Limited Review Report.

The press release issued by the company of September 2024 quarter Unaudited Financial Results is attached herewith for your reference.

Kindly take the above cited information on your records.

Thanking You,

For Aayush Wellness Limited
(Formerly known as Aayush Food and Herbs Limited)

Naveenakumar Kunjaru
Managing Director
DIN: 07087891

AAYUSH WELLNESS LIMITED
(Formerly known as Aayush Food and Herbs Limited)

CIN: L01122DL1984PLC018307

Registered Office: 55, 2nd Floor, Lane 2, Westend Marg, Saidullajab, Near Saket Metro Station, New Delhi, Delhi 110030

Contact No: +91 8448693031 **Email:** cs@aayushwellness.com **Website:** www.aayushwellness.com



AAYUSH WELLNESS HALF YEARLY REVENUE INCREASES BY 3006% Y-O-Y AT RS. 2538 LAKHS.

Aayush Wellness Limited, India's smart nutrition company, reported its best ever financial performance in the second quarter of FY 25. The Company reported its best ever financial performance for the quarter and half year ended September 30, 2024.

The Key highlights of the financial performance is as under:

1. Revenue-

- a. The total revenue for the July-September quarter stood at Rs. 1427.83 lakhs vs Rs. 64.38 lakhs in the corresponding quarter last year, an increase of 2118%.
- b. The Total revenue for April- September period (half yearly) stood at Rs. 2538.40 lakhs vs Rs. 81.73 lakhs in the corresponding 6 months last year, an increase of 3006%.

2. Net Profit-

- a. The net profit for July-September Quarter stood at Rs. 92.28 lakhs vs Rs. 28.38 lakhs in the corresponding quarter last year, an increase of 225%.
- b. The net profit for April-September period (half yearly) stood at Rs. 117.78 lakhs vs Rs. 37.37 lakhs in the corresponding 6 months last year, an increase of 215.17%.

Commenting on the results Mr. Naveena Kumar, Managing Director of Aayush Wellness Limited said:

"We are thrilled to share the results for the quarter and half year ending September 30, 2024. Aayush Wellness Limited has set a new benchmark, achieving our highest-ever quarterly and half-yearly revenue—a remarkable follow-up to our strong performance in June 2024, where we posted a 6,300% year-on-year revenue growth and a 183.56% increase in net profit.

The rising demand for our products, along with new launches, continues to fuel this momentum. Looking forward, we are optimistic and committed to expanding our business, creating sustained value for our stakeholders in the quarters ahead."

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The company's strong financial performance is driven by the success of its herbal pan masala and nutraceutical products, including sleep gummies and beauty vitamins gummies.

The growing demand for herbal pan masala, especially in regions with high consumption, has contributed significantly to revenue growth. The sleep gummies, part of the company's nutraceutical offerings, address the needs of over 42 crore Indians struggling with sleep-related issues. Similarly, the Beauty Vitamins Gummies tap into the \$28.9 billion beauty and personal care market, further expanding the company's reach in the nutraceutical sector. Together, these products have diversified revenue streams and supported overall growth.

This aligns with the company's mission to offer health-conscious alternatives. As consumer interest in wellness products rises, Aayush Wellness is well-positioned to meet this demand, further strengthening its presence in India's expanding nutraceutical and wellness market.

Key developments in the Company in the present financial year:

- Introduced ESOP "Aayush Wellness Limited- Employee Stock Option Plan 2024 providing for 30,00,00 stock options to be granted to eligible employees. The move was to attract and retain talent in the company.
- Launch of Herbal Paan Masala to enter into the Rs. 44,000 Cr. Gutka & Pan Masala Market. Vision to Revolutionize the chewing habits of India's 27.49 Crore Gutka & Pan Masala consumers.
- Launch of www.aayushwellness.com to ensure company's products are made accessible to every corner of the country.
- Entry in to US \$ 23.8 billion Nutraceuticals market through launch of sleep gummies. Vision to improve the sleep quality of 42 crores Indians who are struggling with sleep related issues.
- Entry into the US \$ 28.9 billion Beauty and Personal Care Market through launch of Beauty Gummies.
- Introduction of Rs. 10/- Sachet of herbal Pan Masala on public demand. This sachet will mainly benefit the financially weaker sections of society and will increase the market penetration and fuel the company's growth.
- On October 29, 2024, the Board announced a 1:2 bonus issue of 1,62,25,000 equity shares, rewarding current shareholders.

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- Announced fund raising through rights issue up to Rs. 49.9 crore, offering shareholders the chance to participate in the company's fund-raising program.

About Aayush Wellness Limited:

(ISO 9000 and 22000 certified company)

Aayush Wellness Limited [BSE scrip code: 539528], established in 1989 is a pioneering name in health and wellness solutions, dedicated to offering products that merge wellbeing with innovation. We are India's smart nutrition company committed to offer quality and Services to enhance the consumer well-being. Aayush Wellness continues to lead the industry in promoting healthier lifestyle choices through its diverse range of wellness products and services. For more information, please visit www.aayushwellness.com or Call: 8655611700 for business inquiries.

Disclaimer: Certain statements in this press release may be forward-looking statements and/or based on management's current expectations and beliefs concerning future developments and their potential effects upon Aayush Wellness Limited and its associates. The forward-looking statements are not a guarantee of future performance and involve risks and uncertainties and there are important factors that could cause actual results to differ, possibly materially, from expectations reflected in such forward-looking statements. Aayush Wellness Limited does not intend, and is under no obligation, to update any forward-looking statement contained in this press release.

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2024							
(Amount in Thousands)							
Sr. No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	142783.142	110822.261	6030.000	253605.403	6030.000	6030.000
	(b) Other Income	1.501	233.340	408.119	234.841	2143.119	2362.469
	Total Income	142784.643	111055.601	6438.119	253840.244	8173.119	8392.469
2	Expenses						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	130865.630	107837.592	0.000	238703.222	0.000	3.178
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1123.845	-460.945	0.000	-1584.790	0.000	0.000
	(d) Employee Benefit Expenses	650.379	729.581	126.233	1379.960	724.080	1057.672
	(e) Finance Cost	1.751	1.573	0.000	3.324	0.698	3.492
	(f) Depreciation and amortisation expense	4.065	4.064	4.064	8.129	8.128	16.257
	(g) Directors Remuneration	0.000	0.000	0.000	0.000	0.000	0.000
	(h) Consultancy charges/ Professional Fees	0.000	0.000	0.000	0.000	0.000	280.819
	(i) Listing Fees	0.000	0.000	0.000	0.000	0.000	0.000
	(j) Commission	0.000	0.000	3000.000	0.000	3000.000	0.000
	(k) Travelling Expenses	0.000	0.000	0.000	0.000	0.000	0.000
	(l) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3158.338	394.586	469.605	3552.924	703.405	1107.803
	Total Expenses	133556.317	108506.451	3599.902	242062.768	4436.311	2469.221
3	Profit/(Loss) before exceptional items and tax (1-2)	9228.326	2549.150	2838.217	11777.476	3736.809	5923.247
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	9228.326	2549.150	2838.217	11777.476	3736.809	5923.247
6	Tax Expenses						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	300.000
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	105.405
	(c) Income Tax	0.000	0.000	0.000	0.000	0.000	-201.000
7	Total Tax Expenses	0.000	0.000	0.000	0.000	0.000	204.405

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8	Profit/ (Loss) for a period from continuing operations (5-7)	9228.326	2549.150	2838.217	11777.476	3736.809	5718.842
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	0.000	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)	0.000	0.000	0.000	0.000	0.000	0.000
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	9228.326	2549.150	2838.217	11777.476	3736.809	5718.842
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	32450.000	32450.000	32450.000	32450.000	32450.000	32450.000
14	Earning Per Share (For continuing operations)						
	(a) Basic	0.284	0.079	0.087	0.363	0.115	0.176
	(b) Diluted	0.284	0.079	0.087	0.363	0.115	0.176

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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2024

(Amount in Thousands)

Sr.No.	Particulars	STANDALONE	
		half year ended	previous year ended
		30.09.2024 (Un-Audited)	31.03.2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	161.144	51.740
	Capital work-in-progress	0.000	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.000	0.000
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	Non-Current Financial Assets	161.144	51.740
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	943.610	44506.080
	Total non-current financial assets	943.610	44506.080
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	0.000	0.000
	Total non-current assets	1104.754	44557.820
2	Current assets		
	Inventories	1584.790	0.000
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	16378.343	198.790
	Cash and cash equivalents	14718.486	506.450
	Bank balance other than cash and cash equivalents	0.000	0.000
	Loans, current	22504.770	0.000
	Other current financial assets	4719.316	4926.390
	Total current financial assets	59905.705	5631.630
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	Total current assets	59905.705	5631.630
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	Total Assets	61010.459	50189.450
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent	0.000	0.000
	Equity share capital	32450.000	32450.000
	Other equity	28480.774	16703.350
	Total equity attributable to owners of parent	60930.774	49153.350

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	Non-controlling interest	0.000	0.000
	Total equity	60930.774	49153.350
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	0.000	0.000
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	60930.774	49153.350
	Current liabilities		
	Current financial liabilities	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade payables, current	168.147	0.000
	Other current financial liabilities	0.000	0.000
	Total current financial liabilities	61098.920	49153.350
	Other current liabilities	-721.345	403.230
	Provisions, current	300.000	300.000
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	332.884	332.880
	Total current liabilities	-88.461	1036.110
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	Total liabilities	-88.461	1,036.110
	Total Equity and Liabilities	61010.459	50189.450

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CASH FLOW STATEMENT AS ON 30.09.2024

(Amount in Thousands)

Particulars	as on 30.09.2024	as on 31.03.2024
Cash flow from operating activities		
Profit/(loss) before tax from		
- Continuing Operations	11777.476	5923.250
-Discontinued Operations		
Prior period adjustment	0.000	-632.000
Profit before Income Tax including discontinued operations	11777.476	5291.250
Adjustments For:		
Depreciation and amortisation expense	8.129	16.260
Provision for Adjustments	0.000	0.000
Interest income	0.000	0.000
Finance cost	0.000	0.000
(Profit)/loss on sale of investments	0.000	0.000
Gain on mark to market of investments	0.000	0.000
(Profit)/loss on sale of property, plant and equipment (net)	0.000	0.000
Net (gain)/loss on foreign currency transactions and translation	0.000	0.000
Provision for capital work in progress	0.000	0.000
Deferred Government grant transferred	0.000	0.000
Change in operating assets and liabilities		
(Increase)/Decrease in inventories	-1584.790	0.000
Increase/(Decrease) in trade payables	168.147	0.000
(Increase)/Decrease in other Liabilities	-1,124.575	-376.930
(Increase)/Decrease in trade receivables	-16179.553	13016.840
(Increase)/Decrease in Other Current Assets	207.074	4,008.000
Increase/(Decrease) in Short Term loans & Advances	-22504.770	-28062.000
Increase/(Decrease) in other liabilities	0.000	227.880
Increase/(Decrease) in provisions	-0.500	300.000
(Increase)/Decrease in other Non Current Assets	43562.470	0.000
Sub-Total	2551.631	-10869.950
Cash generated from operations	14329.107	-5578.700
Net Income taxes (paid) / refunds	0.000	-99.000
Net cash inflows from operating activities A	14329.107	-5677.700
Cash flow from investing activities		
Capital expenditure on property, plant and equipments including capital advances	-117.110	0.000
Sale of property, plant and equipments	0.000	0.000
Purchases of investments	0.000	0.000
Sale of investments	0.000	0.000
Interest received	0.000	0.000
Bank balances not considered as cash and cash equivalents	0.000	0.000

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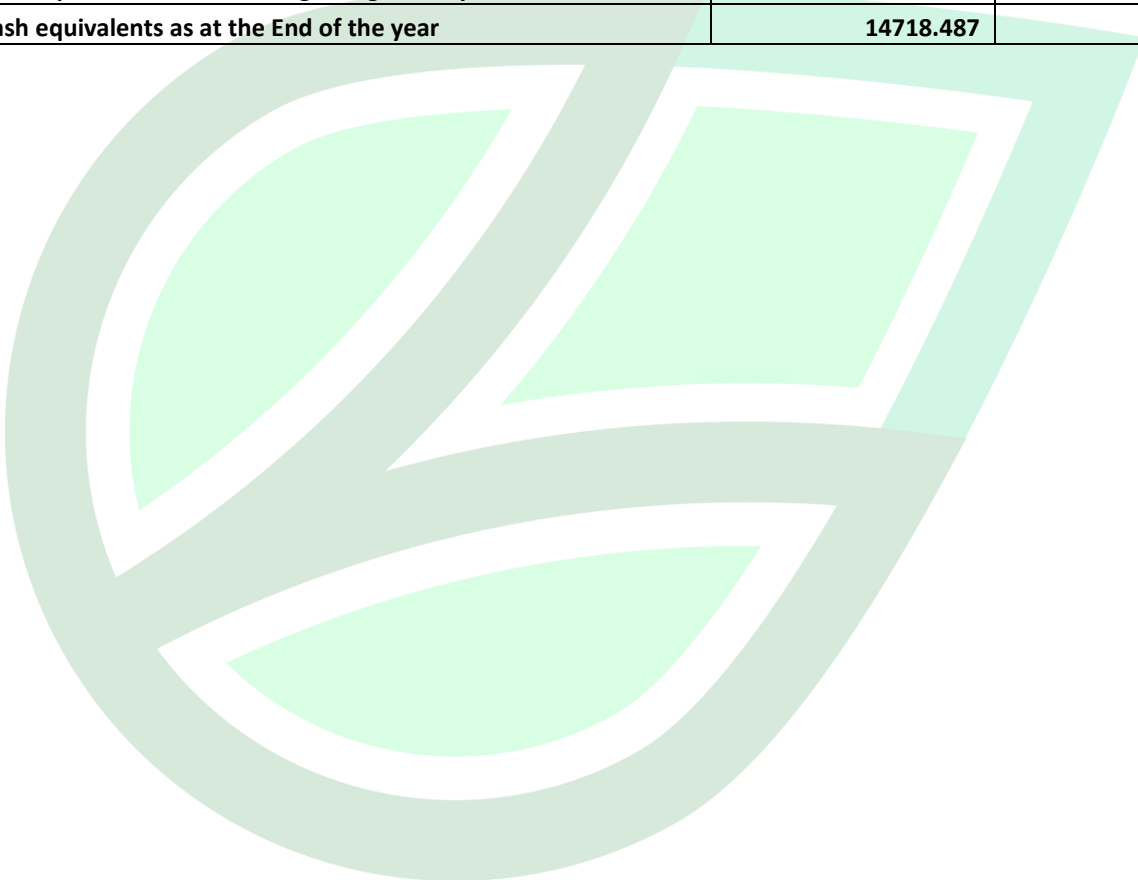
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-Deposits placed		0.000	0.000
-Deposits matured		0.000	0.000
Loans and advances recovered		0.000	0.000
Net cash outflow from investing activities	B	-117.110	0.000
Cash flow from financing activities			
Proceeds from long-term borrowings		0.000	0.000
Proceeds from short term borrowings		0.000	0.000
Repayment of long-term borrowings		0.000	0.000
Repayment of short-term borrowings		0.000	0.000
Net cash outflow in financing activities	C	0.000	0.000
Net (decrease) / increase in cash and cash equivalents	A+B+C	14211.997	-5677.700
Cash and cash equivalents as at the beginning of the year		506.490	6184.190
Cash and cash equivalents as at the End of the year		14718.487	506.490



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Bakliwal & Co.

Chartered Accountants

LIMITED REVIEW REPORT

As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
**The Board of Directors,
Aayush Wellness Limited
55, 2nd Floor, Lane 2, Westend Marg,
Saidullajab, Near Saket Metro Station,
New Delhi, Delhi 110030.**

We have reviewed the accompanying statement of Standalone Un-Audited Financial results of **Aayush Wellness Limited** for the half year ended on 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Bakliwal & Co.,
Chartered Accountants
Firm Reg. No.: 130381W

Aayush Dodiya

Aayush Dodiya

Partner

M. No.: 181925

UDIN: 24181925 BKXCWX2889

Place: Mumbai

Date: 13.11.2024

Bakliwal & Co.
Chartered Accountants
Jaipur
FRN. 130381W

Address: 111, First Floor, Balaji Tower VI, Nr, Radisson Blue Hotel, Mata Colony, Durgapura, Jaipur (Raj) - 302018

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Notes:

1. The Un-audited financial statement for the half year ended on September 30, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2024.
2. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Statutory Auditors have carried out Limited Review of the financial results for the quarter and half year ended on 30th September 2024 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
4. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
5. Provision for taxes, if any, shall be made at the end of the year.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

For Aayush Wellness Limited
(Formerly known as Aayush Food and Herbs Limited)

Naveenakumar Kunjaru
Managing Director
DIN: 07087891

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